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Quarterly Summary of Federal, State, and Local Tax Revenue

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Tax collections of Federal, State, and local governments totaled \$795.0 billion during the 12 months ended with June 1985, an increase of 9.5 percent from the amount collected during the 12 months ended June 1984. Federal tax collections were \$449.3 billion, up 10.7 percent during this period. State tax collections totaled \$213.8 billion, up 8.8 percent this period, and local government taxes amounted to \$131.9 billion, an increase of 6.6 percent. The table below provides a summary by type of tax for the 12 month periods ending June 1985 and June 1984.

During the second quarter of calendar 1985, collections of Federal, State, and lo-

cal taxes amounted to \$217.4 billion. Compared to the corresponding quarter of 1984, this is an increase of \$20.2 billion or 10.2 percent.

National totals, Federal, State, and local, are shown in table 1. Federal government amounts are shown in table 2, and State and local government amounts are in table 3.

Table 4 reports local collections of property taxes for selected local areas. It should be noted that the amounts shown in table 4 are not limited to locally imposed property taxes, but are intended to include any amounts of State-imposed property taxes

Table A. Twelve-Month Federal, State, and Local Tax Collections: June 1985 and 1984

Type of tax	Amount (in millions of dollars) 12 months ended with June		Percent change
	1985	1984	
Total.....	\$795,013	\$726,110	9.5
Individual income.....	395,206	358,241	10.3
Corporation net income.....	79,756	67,974	17.3
Property.....	103,692	98,251	5.5
Customs, general sales and gross receipts.....	95,137	86,533	9.9
Motor fuel.....	25,024	22,893	9.3
Tobacco product sales.....	8,896	9,125	-2.5
Alcoholic beverage sales.....	8,441	8,713	-3.1
All other.....	78,861	74,380	6.0

Note: Because of rounding, detail may not add to totals.

collected on behalf of the State by local government offices. Such an arrangement applies in at least 22 States.

CONCEPTS AND TERMINOLOGY

In this report the concept of "taxes" is comprised of all compulsory contributions exacted by a government for public purposes, except employer and employee assessments for retirement and social insurance purposes, which are classed as insurance trust revenue. Outside the scope of this report, accordingly, are collections for the unemployment compensation "taxes" imposed by each of the state governments and the District of Columbia and for social insurance taxes (social security, disability insurance, civil service retirement, etc.) imposed by the Federal Government. During the second quarter of 1985 these Federal "taxes" amounted to \$76.3 billion. (See appendix B.) Included, however, are all receipts from licenses and compulsory fees, including those that are imposed for regulatory purposes as well as those designed to provide revenue.

Tax revenue is defined to include related penalty and interest receipts, but to exclude protested amounts and refunds. The deduction from gross collections of amounts refunded is particularly significant with respect to motor fuel sales taxes ("gasoline" taxes).

The general nature of the several major kinds of taxes shown separately in this report is suggested by their headings; explicit definitions appear in annual reports on government finances.¹ A major portion of the residual heading "All other taxes" includes selective sales taxes, such as those on public utilities, with the balance involving various kinds of imposts, including death and gift taxes, severance taxes, general corporation licenses, and miscellaneous other licenses.

¹More detailed figures on State tax revenue, with definitions of particular types of taxes, appear in the annual reports State Government Tax Collections in 1984 and State Government Finances in 1983. State and local tax data on a fiscal year basis are reported nationally and by States in the annual report, Governmental Finances in 1982-83.

SOURCES OF DATA AND LIMITATIONS

The statistics in this report are based mainly upon three mail surveys, dealing respectively with State-administered taxes, locally collected property taxes, and certain locally collected nonproperty taxes. These surveys provided a basis for 96 percent of the collection amounts summarized in table 3. The remaining 4 percent (making up 11 percent of the local government total, and representing about one-quarter of sums shown for "All other taxes" but only very small percentages of other tax classes) was imputed by reference to findings of recent annual Bureau of the Census surveys of local government finances.

Most of the data in this report were gathered by mail canvass of appropriate State offices. In some instances data were compiled by trained representatives of the Bureau of the Census from official State records. The Federal data were obtained from The Quarterly Excise Tax Report and the Treasury Bulletin (monthly).

Data are subject to possible inaccuracies in classification, response, and processing. Every effort is made to keep such errors to a minimum through care in examining, editing, and tabulating the data.

Property tax collections since the first quarter 1981, as shown in table 3, are estimated based upon information from a revised stratified sample panel, effective in January 1975, and containing 568 counties or county-type areas which are served altogether by approximately 6,200 local tax collecting agencies. The sample represents an expansion in the number of units canvassed as well as a change in the frequency distribution of these units by size resulting in more complete coverage. Figures concerning quarterly collections were requested by mail from all these agencies, and reports were obtained from 68 percent of them. Sampling variation was calculated for the property tax data thus developed from a sample survey covering 1972. The sampling variation of the 12-month aggregate was determined to be less than 1 percent. That is, the chances are about 2 out of 3 that the estimated yearly total differs by less than 1 percent (\pm) from the results that would have been obtained from a complete enumera-

tion. The quarterly estimates were found subject to a sampling variability of less than 2 percent.

supplied basic data needed for the preparation of this report.

ACKNOWLEDGMENT

Appreciation is extended to the numerous Federal, State, and local officials who

For further information concerning this report, contact Donna Hirsch, Governments Division, Bureau of the Census, Washington, DC 20233 (301/763-7664).

QUARTERLY TAX REPORT

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Table 1. National Totals of Federal, State, and Local Tax Revenue, by Level of Governments and Type of Tax: Second Quarter 1985 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government		Type of tax								
		Federal	State and local	Individual income	Corporation net income	Property	General sales, gross receipts, and customs	Motor fuels	Tobacco product sales	Alcoholic beverage sales	All other	
QUARTERS												
1985:												
2D QUARTER . . .	217 375	127 049	90 326	110 300	27 094	21 542	24 712	6 441	2 048	2 091	23 147	
1ST QUARTER . . .	193 789	105 080	88 709	94 572	17 134	27 851	24 056	6 283	2 640	2 037	19 216	
1984:												
4TH QUARTER . . .	196 152	106 369	89 783	94 096	17 156	32 734	23 615	6 263	1 849	2 106	18 333	
3D QUARTER . . .	187 697	110 763	76 934	96 238	18 372	21 565	22 754	6 037	2 359	2 207	18 165	
2D QUARTER . . .	197 176	112 868	84 308	94 501	26 633	20 213	23 241	5 704	2 236	2 172	22 476	
1ST QUARTER . . .	175 399	93 351	82 048	85 914	13 090	25 831	22 135	5 707	2 193	2 136	18 393	
1983:												
4TH QUARTER . . .	181 036	97 847	83 189	86 941	15 126	31 375	20 896	6 013	2 241	2 049	16 395	
3D QUARTER . . .	172 499	101 782	70 717	90 885	13 125	20 832	20 261	5 469	2 455	2 356	17 116	
2D QUARTER . . .	177 365	103 272	74 093	89 754	19 108	18 598	19 931	4 021	2 226	2 079	21 648	
1ST QUARTER . . .	159 013	88 050	70 963	83 957	8 534	22 606	18 255	3 759	1 935	2 058	17 909	
1982:												
4TH QUARTER . . .	162 869	88 075	74 794	81 769	9 527	29 098	17 807	3 856	1 724	2 099	16 989	
3D QUARTER . . .	160 277	97 994	62 283	90 296	10 003	17 861	17 142	4 023	1 779	2 204	16 969	
2D QUARTER . . .	186 621	116 568	70 053	97 673	23 774	18 768	17 928	3 925	1 662	2 109	20 782	
1ST QUARTER . . .	159 593	92 655	66 938	79 346	14 217	20 958	17 732	3 745	1 574	1 930	20 091	
1981:												
4TH QUARTER . . .	169 755	97 908	71 847	82 744	15 084	28 185	17 333	3 910	1 668	2 116	18 715	
3D QUARTER . . .	163 087	105 042	58 045	88 793	14 917	15 591	16 795	3 862	1 720	2 304	19 105	
2D QUARTER . . .	190 526	125 974	64 552	96 282	31 148	15 642	16 753	3 547	1 706	2 082	23 366	
1ST QUARTER . . .	147 762	85 898	61 864	70 990	15 013	18 934	16 392	3 550	1 539	2 064	19 280	
12 MONTHS ENDING												
JUNE 1985	795 013	449 261	345 752	395 206	79 756	103 692	95 137	25 024	8 896	8 441	78 861	
MARCH 1985	774 814	435 080	339 734	379 407	79 295	102 363	93 666	24 287	9 084	8 522	78 190	
DECEMBER 1984 . . .	756 424	423 351	333 073	370 749	75 251	100 343	91 745	23 711	8 637	8 621	77 367	
SEPTEMBER 1984 . . .	741 308	414 829	326 479	363 594	73 221	98 984	89 026	23 461	9 029	8 564	75 429	
JUNE 1984	726 110	405 848	320 262	358 241	67 974	98 251	86 533	22 893	9 125	8 713	74 380	
MARCH 1984	706 299	396 252	310 047	353 494	60 449	96 636	83 223	21 210	9 115	8 620	73 552	
DECEMBER 1983 . . .	689 913	390 951	298 962	351 537	55 893	93 411	79 343	19 262	8 857	8 542	73 068	
SEPTEMBER 1983 . . .	671 746	381 179	290 567	346 365	50 294	91 134	76 254	17 105	8 340	8 592	73 662	
JUNE 1983	659 524	377 391	282 133	345 776	47 172	88 163	73 135	15 659	7 664	8 440	73 515	
MARCH 1983	668 780	390 687	278 093	353 695	51 838	88 333	71 132	15 563	7 100	8 470	72 649	
DECEMBER 1982 . . .	669 360	395 292	274 068	349 084	57 521	86 685	70 609	15 549	6 739	8 342	74 831	
SEPTEMBER 1982 . . .	676 246	405 125	271 121	350 059	63 078	85 772	70 135	15 603	6 683	8 359	76 557	
JUNE 1982	679 056	412 173	266 883	348 556	67 992	83 502	69 788	15 442	6 624	8 459	78 693	
MARCH 1982	682 961	421 579	261 382	347 165	75 366	80 376	68 613	15 064	6 668	8 432	81 277	
DECEMBER 1981 . . .	671 130	414 822	256 308	338 809	76 162	78 352	67 273	14 869	6 633	8 566	80 466	
SEPTEMBER 1981 . . .	654 775	405 714	249 061	333 004	75 497	75 238	65 352	14 754	6 637	8 458	75 835	
JUNE 1981	635 221	392 064	243 157	321 092	75 711	74 218	63 283	14 529	6 564	8 408	71 416	
MARCH 1981	608 651	372 947	235 704	305 051	75 665	72 330	61 259	14 518	6 473	8 291	65 064	

Note: Because of rounding, detail may not add to totals.

QUARTERLY TAX REPORT

Table 2. Federal Government Tax Revenue, by Type of Tax: Second Quarter 1985 and Prior Periods

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Individual income	Corporation net income	Custom duties ¹	Motor fuels	Tobacco product sales	Alcoholic beverage ²	Public utilities	Other selective sales or gross receipts	Death and gift	All other
QUARTERS											
1985:											
2D QUARTER . . .	127 049	89 977	20 873	2 905	3 051	1 915	1 231	1 332	2 476	1 665	2 624
1ST QUARTER . . .	105 080	76 875	12 949	2 953	2 935	1 602	1 239	1 170	1 703	1 539	2 115
1984:											
4TH QUARTER . . .	106 369	77 470	13 590	3 079	2 878	1 726	1 277	1 169	3 680	1 546	954
3D QUARTER . . .	110 763	79 759	14 755	3 308	2 678	1 233	1 431	1 303	3 167	1 483	1 646
2D QUARTER . . .	112 868	75 725	20 690	3 005	2 517	1 127	1 341	926	3 760	1 521	2 256
1ST QUARTER . . .	93 351	68 966	9 593	2 607	2 587	1 156	1 359	998	2 761	1 581	1 743
1983:											
4TH QUARTER . . .	97 847	71 504	11 857	2 543	2 932	1 148	1 250	1 264	3 059	1 425	865
3D QUARTER . . .	101 782	76 158	10 237	2 577	2 302	1 362	1 634	805	3 978	1 626	1 103
2D QUARTER . . .	103 272	74 197	14 499	2 304	1 175	1 137	1 286	942	4 405	1 481	1 846
1ST QUARTER . . .	88 050	70 353	5 263	1 736	1 162	1 002	1 331	715	4 011	1 402	1 075
1982:											
4TH QUARTER . . .	88 075	68 230	7 023	2 110	1 145	639	1 362	485	4 866	1 544	671
3D QUARTER . . .	97 994	77 446	7 168	2 210	1 265	685	1 491	479	4 456	1 900	894
2D QUARTER . . .	116 568	85 521	19 133	2 177	1 237	612	1 353	471	4 707	1 940	1 417
1ST QUARTER . . .	92 655	67 044	10 676	2 173	1 226	589	1 227	576	5 808	2 268	1 068
1981:											
4TH QUARTER . . .	97 908	70 100	12 230	2 357	1 222	653	1 368	549	6 784	1 883	762
3D QUARTER . . .	105 042	76 936	11 981	2 344	1 208	682	1 626	622	6 925	1 858	860
2D QUARTER . . .	125 974	82 884	26 174	2 091	1 084	638	1 342	441	8 458	1 663	1 199
1ST QUARTER . . .	85 898	60 005	11 308	1 874	1 126	606	1 368	544	6 438	1 596	1 033
12 MONTHS ENDING											
JUNE 1985 . . .	449 261	324 081	62 167	12 245	11 542	4 476	5 178	4 974	11 026	6 233	7 339
MARCH 1985 . . .	435 080	309 829	61 984	12 345	11 008	4 688	5 288	4 568	12 310	6 089	6 971
DECEMBER 1984 . . .	423 227	301 920	58 628	11 999	10 660	4 242	5 408	4 396	13 368	6 131	6 475
SEPTEMBER 1984 . . .	414 705	295 954	56 895	11 463	10 714	4 664	5 381	4 491	12 747	6 010	6 386
JUNE 1984 . . .	405 848	292 353	52 377	10 732	10 338	4 793	5 584	3 993	13 558	6 153	5 967
MARCH 1984 . . .	396 252	290 825	46 186	10 031	8 996	4 803	5 529	4 009	14 203	6 113	5 557
DECEMBER 1983 . . .	390 951	292 212	41 856	9 160	7 571	4 649	5 501	3 726	15 453	5 934	4 889
SEPTEMBER 1983 . . .	381 179	288 938	37 022	8 727	5 784	4 140	5 613	2 947	17 260	6 053	4 695
JUNE 1983 . . .	377 391	290 226	33 953	8 360	4 747	3 463	5 470	2 621	17 738	6 327	4 486
MARCH 1983 . . .	390 667	299 550	38 587	8 233	4 809	2 938	5 537	2 150	18 040	6 786	4 057
DECEMBER 1982 . . .	395 292	296 241	44 000	8 670	4 873	2 525	5 433	2 011	19 837	7 652	4 050
SEPTEMBER 1982 . . .	405 125	298 111	49 207	8 917	4 950	2 539	5 439	2 075	21 755	7 991	4 141
JUNE 1982 . . .	412 173	297 601	54 020	9 051	4 893	2 536	5 574	2 218	24 224	7 949	4 107
MARCH 1982 . . .	421 579	296 964	61 061	8 965	4 740	2 562	5 563	2 188	27 975	7 672	3 889
DECEMBER 1981 . . .	414 822	289 925	61 693	8 666	4 640	2 579	5 704	2 156	28 605	7 000	3 854
SEPTEMBER 1981 . . .	405 714	285 551	61 137	8 161	4 678	2 584	5 667	2 326	25 145	6 787	3 678
JUNE 1981 . . .	392 064	274 851	61 543	7 768	4 683	2 534	5 641	2 392	22 188	6 758	3 706
MARCH 1981 . . .	372 947	260 521	61 574	7 470	4 738	2 513	5 596	2 629	17 331	6 679	3 896

Note: Because of rounding, detail may not add to totals. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations." The current quarter data are preliminary.

¹Actual U.S. Customs plus and estimated amount from Puerto Rico.

²Excludes occupation taxes.

³Reflects change in timing.

QUARTERLY TAX REPORT

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**Table 3. National Totals of State and Local Tax Revenue, by Level of Government and Type of Tax:
Second Quarter of 1985 and Prior Periods**

(Millions of dollars. Data not adjusted for seasonal variations)

Period	Total	Level of tax-imposing government			Type of tax								
		State	Local	Individual income	Corporation net income ¹	Property	General sales and gross receipts	Motor fuel sales	Tobacco product sales	Alcoholic beverage sales	Motor vehicle and operators' licenses	All other	
QUARTERS													
1985:													
2D QUARTER . . .	90 326	61 566	28 760	20 323	6 221	21 542	21 807	3 390	1 133	860	2 389	12 661	
1ST QUARTER . . .	88 709	53 515	35 194	17 697	4 185	27 851	21 103	3 348	1 038	798	2 134	10 555	
1984:													
4TH QUARTER . . .	89 783	50 073	39 710	16 626	3 566	32 734	20 536	3 385	1 123	829	1 716	9 268	
3D QUARTER . . .	76 934	48 680	28 254	16 479	3 617	21 565	19 446	3 359	1 126	776	1 750	8 816	
2D QUARTER . . .	84 308	58 165	26 143	18 776	5 943	20 213	20 236	3 187	1 109	831	2 096	11 917	
1ST QUARTER . . .	82 048	49 239	32 809	16 948	3 497	25 831	19 528	3 120	1 037	777	2 069	9 241	
1983:													
4TH QUARTER . . .	83 189	45 619	37 570	15 437	3 269	31 375	18 353	3 081	1 093	799	1 531	8 251	
3D QUARTER . . .	70 717	43 497	27 220	14 727	2 888	20 832	17 684	3 167	1 093	722	1 596	8 008	
2D QUARTER . . .	74 093	49 849	24 244	15 557	4 609	18 598	17 627	2 846	1 089	793	1 996	10 978	
1ST QUARTER . . .	70 963	42 325	28 638	13 604	3 271	22 606	16 519	2 597	933	727	1 853	8 853	
1982:													
4TH QUARTER . . .	74 794	40 240	34 554	13 539	2 504	29 098	15 697	2 711	1 085	737	1 427	7 996	
3D QUARTER . . .	62 283	38 821	23 462	12 850	2 835	17 861	14 932	2 758	1 094	713	1 487	7 753	
2D QUARTER . . .	70 053	46 076	23 977	14 152	4 641	18 768	15 751	2 688	1 050	756	1 892	10 355	
1ST QUARTER . . .	66 938	40 243	26 695	12 302	3 541	20 958	15 559	2 519	985	703	1 889	8 482	
1981:													
4TH QUARTER . . .	71 847	38 462	33 385	12 644	2 854	28 185	14 976	2 688	1 015	748	1 317	7 420	
3D QUARTER . . .	58 045	37 383	20 662	11 857	2 936	15 591	14 451	2 654	1 038	678	1 377	7 463	
2D QUARTER . . .	64 552	44 005	20 547	13 398	4 974	15 642	14 662	2 463	1 068	740	1 707	9 898	
1ST QUARTER . . .	61 864	37 739	24 125	10 985	3 705	18 934	14 518	2 424	933	696	1 866	7 803	
12 MONTHS ENDING													
JUNE 1985	345 752	213 834	131 918	71 125	17 589	103 692	82 892	13 482	4 420	3 263	7 989	41 300	
MARCH 1985	339 734	210 433	129 301	69 578	17 311	102 363	81 321	13 279	4 396	3 234	7 696	40 556	
DECEMBER 1984 . . .	333 073	206 157	126 916	68 829	16 623	100 343	79 746	13 051	4 395	3 213	7 631	39 242	
SEPTEMBER 1984 . . .	326 479	201 703	124 776	67 640	16 326	98 984	77 563	12 747	4 365	3 183	7 446	38 225	
JUNE 1984	320 262	196 520	123 742	65 888	15 597	98 251	75 801	12 555	4 332	3 129	7 292	37 417	
MARCH 1984	310 047	188 204	121 843	62 669	14 263	96 636	73 192	12 214	4 312	3 091	7 192	36 478	
DECEMBER 1983 . . .	298 962	181 290	117 672	59 325	14 037	93 411	70 183	11 691	4 208	3 041	6 976	36 090	
SEPTEMBER 1983 . . .	290 567	175 911	114 656	57 427	13 272	91 134	67 527	11 321	4 200	2 979	6 872	35 835	
JUNE 1983	282 133	171 235	110 898	55 550	13 219	88 163	64 775	10 912	4 201	2 970	6 763	35 580	
MARCH 1983	278 093	167 462	110 631	54 145	13 251	88 333	62 899	10 754	4 162	2 933	6 659	34 957	
DECEMBER 1982 . . .	274 068	165 380	108 688	52 843	13 521	86 685	61 939	10 676	4 214	2 909	6 695	34 586	
SEPTEMBER 1982 . . .	271 121	163 602	107 519	51 948	13 871	85 772	61 218	10 653	4 144	2 920	6 585	34 010	
JUNE 1982	266 883	162 164	104 719	50 955	13 972	83 502	60 737	10 549	4 088	2 885	6 475	33 720	
MARCH 1982	261 382	160 093	101 289	50 201	14 305	80 376	59 648	10 324	4 106	2 869	6 290	33 263	
DECEMBER 1981 . . .	256 308	157 589	98 719	48 884	14 469	78 352	58 607	10 229	4 054	2 862	6 267	32 584	
SEPTEMBER 1981 . . .	249 061	154 087	94 974	47 453	14 360	75 238	57 191	10 076	4 053	2 791	6 150	31 749	
JUNE 1981	243 157	149 788	93 369	46 241	14 168	74 218	55 515	9 846	4 030	2 767	6 026	30 346	
MARCH 1981	235 704	145 168	90 537	44 530	14 091	72 330	53 789	9 780	3 960	2 695	5 846	28 683	

Note: Because of rounding, detail may not add to totals. Property tax amounts are estimates subject to sampling variation. Of the nonproperty tax revenue shown, about 95 percent pertains to governments directly subject to survey for this report, with the remainder imputed mainly from findings of annual surveys for fiscal 1982-83. Verification of 12-month totals with government officials has resulted in minor revisions for prior periods. Prior quarterly data changes of less than 1 percent have been made without specific notation. See text discussion of "Sources of Data and Limitations."

¹Local government collections are included with "Individual income."

QUARTERLY TAX REPORT

Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1985 and Prior Periods

(Dollar amounts in millions)

Area	Area population, 1980 ¹	Collections, 12 months ended June			Area	Area population, 1980 ¹	Collections, 12 months ended June		
		1985	1984	Percent change			1985	1984	Percent change
ALABAMA									
JEFFERSON COUNTY	671 197	134.6	128.3	4.9	POLK COUNTY	303 170	184.0	173.7	5.9
MOBILE COUNTY	364 379	52.2	51.3	1.8	KANSAS				
ARIZONA									
MARICOPA COUNTY	1 508 030	618.8	527.1	17.4	SEDWICK COUNTY	366 531	(NA)	190.6	(NA)
PIMA COUNTY	531 263	235.5	212.7	10.7	KENTUCKY				
ARKANSAS									
PULASKI COUNTY	340 613	88.0	87.1	1.0	JEFFERSON COUNTY	684 793	190.7	163.0	17.0
CALIFORNIA									
ALAMEDA COUNTY	1 105 379	422.2	376.7	12.1	LOUISIANA				
CONTRA COSTA COUNTY	657 252	(NA)	340.4	(NA)	EAST BATON ROUGE PARISH	366 164	55.7	30.3	83.8
FRESNO COUNTY	515 013	195.9	187.8	4.3	JEFFERSON PARISH	454 592	99.5	96.3	3.3
KERN COUNTY	403 089	321.8	283.0	13.7	ORLEANS PARISH	557 482	115.9	112.7	2.8
LOS ANGELES COUNTY	7 477 657	2 891.1	2 697.6	7.2	MARYLAND				
MONTEREY COUNTY	290 444	(NA)	(NA)	(NA)	ANNE ARUNDEL COUNTY	370 775	148.4	131.1	13.2
ORANGE COUNTY	1 931 570	1 020.1	894.9	14.0	BALTIMORE CITY	786 775	291.5	275.3	5.9
RIVERSIDE COUNTY	663 923	316.1	291.2	8.6	BALTIMORE COUNTY	655 615	258.6	234.1	10.5
SACRAMENTO COUNTY	783 381	234.3	239.4	-2.1	MONTGOMERY COUNTY	579 053	436.9	408.9	6.9
SAN BERNARDINO COUNTY	893 157	357.9	317.1	12.9	PRINCE GEORGES COUNTY	665 071	252.1	247.0	2.1
SAN DIEGO COUNTY	1 861 846	762.2	679.6	12.2	MASSACHUSETTS				
SAN FRANCISCO COUNTY	678 974	329.6	300.9	9.5	BRISTOL COUNTY	474 641	190.8	204.6	-6.7
SAN JOAQUIN COUNTY	347 342	119.5	115.8	3.2	ESSEX COUNTY	633 632	381.5	363.3	5.0
SAN MATEO COUNTY	588 164	318.5	380.9	-16.4	HAMPTON COUNTY	443 018	157.5	159.8	-1.4
SANTA BARBARA COUNTY	298 660	138.6	123.3	12.4	MIDDLESEX COUNTY	1 367 034	(NA)	867.4	(NA)
SANTA CLARA COUNTY	1 295 071	710.5	630.5	12.7	NORFOLK COUNTY	606 587	349.5	379.0	-7.8
VENTURA COUNTY	529 899	(NA)	231.4	(NA)	PLYMOUTH COUNTY	405 437	208.8	214.4	-2.6
COLORADO									
DENVER COUNTY	491 396	267.0	251.6	6.1	SUFFOLK COUNTY	650 142	(NA)	569.6	(NA)
EL PASO COUNTY	309 424	139.6	124.1	12.5	WORCESTER COUNTY	646 352	302.9	255.8	18.4
JEFFERSON COUNTY	371 741	197.0	193.8	1.7	MICHIGAN				
CONNECTICUT									
FAIRFIELD COUNTY	807 143	707.0	655.5	7.9	GENESEE COUNTY	450 449	239.4	279.0	-14.2
HARTFORD COUNTY	807 766	652.0	553.7	17.8	INGHAM COUNTY	272 437	167.9	168.9	-0.6
NEW HAVEN COUNTY	761 337	507.8	465.5	9.1	KENT COUNTY	444 506	266.8	223.6	19.3
DELAWARE									
NEW CASTLE COUNTY	398 115	(NA)	96.7	(NA)	MACOMB COUNTY	694 600	(NA)	478.8	(NA)
DISTRICT OF COLUMBIA									
WASHINGTON, D.C.	637 651	435.7	389.1	12.0	OAKLAND COUNTY	1 011 793	873.5	767.6	13.8
FLORIDA									
BROWARD COUNTY	1 014 043	554.6	541.2	2.5	WASHTENAW COUNTY	264 748	213.8	237.2	-9.9
DADE COUNTY	1 625 979	1 014.3	908.8	11.6	WAYNE COUNTY	2 337 240	1 214.8	1 185.2	2.5
DUVAL COUNTY	570 981	170.7	149.1	14.5	MINNESOTA				
HILLSBOROUGH COUNTY	646 960	244.1	215.0	13.5	GENESEE COUNTY	450 449	239.4	279.0	-14.2
ORANGE COUNTY	471 660	198.5	183.4	8.2	INGHAM COUNTY	272 437	167.9	168.9	-0.6
PALM BEACH COUNTY	573 125	437.7	269.4	62.5	KENT COUNTY	444 506	266.8	223.6	19.3
PINELLAS COUNTY	728 409	281.6	261.5	7.7	MACOMB COUNTY	694 600	(NA)	478.8	(NA)
POLK COUNTY	321 652	88.8	86.1	3.1	OAKLAND COUNTY	1 011 793	873.5	767.6	13.8
GEORGIA									
DE KALB COUNTY	483 024	212.8	186.3	14.2	WASHTENAW COUNTY	264 748	213.8	237.2	-9.9
FULTON COUNTY	589 904	391.3	397.4	-1.5	WAYNE COUNTY	2 337 240	1 214.8	1 185.2	2.5
HAWAII									
HONOLULU COUNTY	762 874	229.9	217.9	5.5	MISSOURI				
ILLINOIS									
COOK COUNTY	5 253 190	3 131.0	3 102.0	.9	JACKSON COUNTY	629 180	(NA)	(NA)	(NA)
DU PAGE COUNTY	658 177	511.1	438.4	16.6	ST LOUIS CITY	453 085	93.2	91.2	2.2
KANE COUNTY	278 405	137.5	133.0	3.4	ST LOUIS COUNTY	974 815	(NA)	410.8	(NA)
LAKE COUNTY	440 372	291.3	284.4	2.4	NEBRASKA				
ST CLAIR COUNTY	265 469	66.0	63.1	4.6	DOUGLAS COUNTY	397 884	222.2	210.9	5.4
WILL COUNTY	324 460	161.4	162.3	-0.6	NEVADA				
INDIANA									
ALLEN COUNTY	294 335	111.2	103.4	7.5	CLARK COUNTY	461 816	107.2	134.5	-20.3
LAKE COUNTY	522 965	282.2	246.0	6.6	NEW JERSEY				
MARION COUNTY	765 233	(NA)	(NA)	(NA)	BERGEN COUNTY	845 385	733.1	684.8	7.1
ILLINOIS									
MONMOUTH COUNTY	503 173	403.0	388.0	5.1	RURLINGTON COUNTY	362 542	188.1	183.8	2.3
MORRIS COUNTY	407 630	379.8	369.1	5.1	CAMDEN COUNTY	471 650	302.0	282.2	7.0
OCEAN COUNTY	346 038	278.0	250.5	11.0	ESSEX COUNTY	850 451	591.0	568.7	3.9
PASSAIC COUNTY	447 585	260.8	248.5	4.9	HUDSON COUNTY	556 972	324.9	305.8	6.2
UNION COUNTY	504 094	358.4	350.9	2.0	MERCER COUNTY	307 863	230.4	206.2	11.7

See footnotes at end of table.

QUARTERLY TAX REPORT

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Table 4. Local Collections of Property Taxes in Selected Local Areas: 12 Months Ended June 1985 and Prior Periods—Con.

(Dollar amounts in millions)

Area	Area popu- lation, 1980 ¹	Collections, 12 months ended June			Area	Area popu- lation, 1980 ¹	Collections, 12 months ended June		
		1985	1984	Percent change			1985	1984	Percent change
NEW MEXICO									
BERNALILLO COUNTY	419 700	(NA)	98.5	(NA)	LUZERNE COUNTY	343 079	67.7	62.6	8.1
NEW YORK									
ALBANY COUNTY	285 909	128.7	144.1	-10.7	MONTGOMERY COUNTY	643 621	320.5	304.1	5.4
ERIE COUNTY	1 015 472	602.0	571.4	5.4	PHILADELPHIA COUNTY	1 688 210	472.4	448.9	5.2
MONROE COUNTY	702 238	432.3	417.2	3.6	WESTMORELAND COUNTY	392 294	120.3	123.2	-2.4
NASSAU COUNTY	1 321 582	1 382.3	1 263.1	9.4	YORK COUNTY	312 963	88.2	83.8	5.3
NEW YORK CITY	7 071 030	3 798.9	3 517.8	8.0	PENNSYLVANIA--CONTINUED				
ONEIDA COUNTY	253 466	114.7	102.2	12.2	RHODE ISLAND				
ONONDAGA COUNTY	463 324	332.6	320.1	3.9	PROVIDENCE COUNTY	571 349	312.1	303.6	2.8
SUFFOLK COUNTY	1 284 231	1 734.1	1 871.7	10.3	SOUTH CAROLINA				
WESTCHESTER COUNTY	866 599	1 011.7	992.6	1.9	CHARLESTON COUNTY	277 308	(NA)	90.1	(NA)
NORTH CAROLINA									
GUILFORD COUNTY	317 154	110.7	102.3	8.2	GREENVILLE COUNTY	287 913	88.9	96.6	-8.0
MECKLENBURG COUNTY	404 270	199.4	183.0	9.0	RICHLAND COUNTY	267 823	(NA)	(NA)	(NA)
WAKE COUNTY	300 833	127.2	106.1	19.9	TENNESSEE				
OHIO									
CUYAHOGA COUNTY	1 498 295	771.3	766.7	.6	DAVIDSON COUNTY	477 811	132.4	132.8	-.3
FRANKLIN COUNTY	869 109	408.3	352.3	15.9	HAMILTON COUNTY	287 740	(NA)	83.0	(NA)
HAMILTON COUNTY	873 136	(NA)	205.6	(NA)	KNOX COUNTY	319 694	90.0	86.4	4.2
LORAIN COUNTY	274 909	104.8	106.9	-2.0	SHELBY COUNTY	777 113	277.0	254.0	9.1
LUCAS COUNTY	471 741	200.4	201.7	-.6	TEXAS				
MAHONING COUNTY	289 487	83.2	82.9	.4	BEXAR COUNTY	988 800	267.6	238.8	12.1
MONTGOMERY COUNTY	571 697	243.1	235.3	3.3	DALLAS COUNTY	1 556 549	1 010.6	909.1	11.2
STARK COUNTY	378 823	119.7	120.6	-.7	EL PASO COUNTY	479 699	177.8	134.2	32.5
SUMMIT COUNTY	524 472	213.9	181.1	18.1	HARRIS COUNTY	2 409 544	2 056.4	1 583.7	29.8
OKLAHOMA					TARRANT COUNTY	860 880	(NA)	(NA)	(NA)
OKLAHOMA COUNTY	568 933	173.4	147.4	17.6	TRAVIS COUNTY	419 335	(NA)	(NA)	(NA)
OSAGE COUNTY	470 593	135.3	147.6	-8.3	UTAH				
OREGON									
MULTNOMAH COUNTY	562 640	421.6	391.8	7.6	SALT LAKE COUNTY	619 066	270.5	257.0	5.3
PENNSYLVANIA					VIRGINIA				
ALLEGHENY COUNTY	1 450 085	595.2	634.9	-6.3	FAIRFAX COUNTY	596 901	506.1	447.1	13.2
BERKS COUNTY	312 509	106.3	91.2	16.6	NORFOLK CITY	266 979	(NA)	67.7	(NA)
BUCKS COUNTY	479 211	261.7	251.4	4.1	WASHINGTON				
CHESTER COUNTY	316 660	93.5	94.8	-1.4	KING COUNTY	1 269 749	583.3	550.5	6.0
DELAWARE COUNTY	555 007	200.4	183.1	9.4	PIERCE COUNTY	485 643	166.3	150.9	10.2
ERIE COUNTY	279 780	104.7	99.3	5.4	SNOHOMISH COUNTY	337 016	120.0	116.0	3.4
LANCASTER COUNTY	362 346	58.6	53.6	9.3	SPOKANE COUNTY	341 835	101.3	94.5	7.2
LEHIGH COUNTY	273 582	(NA)	107.4	(NA)	WISCONSIN				
Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."									
NA Not available.					DANE COUNTY	323 545	191.0	183.3	4.2
¹ Population data are for 1980 Decennial Census.					MILWAUKEE COUNTY	964 988	666.4	626.6	6.4
² Reflects increase in tax rate.					WAUKESHA COUNTY	280 326	182.2	177.6	2.6
³ Reflects change in collection cycle.									

Note: For areas shown, amounts are based on a mail canvass of all local tax collecting governments with imputation for nonrespondent units. See text discussion of "Sources of Data and Limitations."

¹NA Not available.¹Population data are for 1980 Decennial Census.²Reflects increase in tax rate.³Reflects change in collection cycle.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes, Second Quarter of 1985 and Prior Periods

State	Total tax collections ¹				General sales and gross receipts			
	2d quarter 1985 (thousand dollars)	12-month periods		2d quarter 1985 (thousand dollars)	12-month periods			
		Year ended June 1985 (thousand dollars)	Percent change from--		Year ended March 1985	Year ended June 1984	Year ended June 1985 (thousand dollars)	Percent change from--
UNITED STATES, TOTAL ²	61 565 770	213 833 563	1.6	8.8	18 074 145	68 616 594	1.8	10.5
ALABAMA	690 392	2 887 867	4.3	11.9	203 906	805 580	1.9	12.2
ALASKA	634 574	1 886 155	-3.1	-4.6	(X)	(X)	(X)	(X)
ARIZONA	888 625	3 011 289	1.4	18.3	358 057	1 407 884	1.1	23.4
ARKANSAS	467 156	1 734 867	1.8	13.2	175 833	690 602	1.9	22.7
CALIFORNIA	8 891 696	28 767 822	3.3	12.4	2 674 277	9 685 846	1.4	10.5
COLORADO	600 830	2 254 284	.5	6.2	182 932	757 601	-2.6	-3.8
CONNECTICUT	1 310 059	3 532 008	5.3	14.3	384 491	1 539 162	2.4	15.1
DELAWARE	237 459	775 107	3.9	9.3	(X)	(X)	(X)	(X)
FLORIDA	2 326 177	7 921 579	2.1	7.3	1 189 418	4 290 073	3.1	8.0
GEORGIA	1 311 980	4 520 067	2.6	14.8	406 043	1 537 825	1.3	12.1
HAWAII	362 850	1 363 431	2.2	9.3	178 697	683 630	.7	6.9
IDAHO	207 840	733 867	1.5	6.8	57 296	238 549	-.8	-1.4
ILLINOIS	2 419 551	9 180 572	-1.1	6.2	747 520	3 180 098	2.0	20.0
INDIANA	1 235 502	4 340 731	3.6	7.7	623 292	2 112 890	1.8	7.3
IOWA	632 720	2 305 018	1.5	3.7	194 685	757 765	1.1	2.9
KANSAS	541 785	1 915 226	.8	6.9	139 697	546 932	1.2	5.4
KENTUCKY	781 858	3 023 412	1.6	7.7	207 943	820 481	2.4	8.8
LOUISIANA	1 177 861	3 743 212	5.7	21.0	304 916	1 183 553	5.7	31.4
MAINE	273 802	1 006 135	2.5	9.3	87 144	353 976	2.5	12.2
MARYLAND	1 586 442	4 319 275	2.5	9.4	379 685	1 098 446	3.6	11.1
MASSACHUSETTS	1 848 285	6 610 796	2.6	13.2	377 069	1 438 002	2.8	15.2
MICHIGAN	1 897 523	8 126 195	-2.8	-5.8	576 867	2 392 488	.5	6.1
MINNESOTA	1 335 886	5 232 688	-1.3	2.8	369 525	1 344 669	.8	7.4
MISSISSIPPI	469 782	1 842 950	-.6	2.7	249 353	957 173	.7	7.5
MISSOURI	976 356	3 371 932	2.4	10.2	368 142	1 421 761	2.3	7.0
MONTANA	228 596	639 844	3.8	9.7	(X)	(X)	(X)	(X)
NEBRASKA	304 118	1 027 106	2.6	.7	85 121	329 410	2.3	-2.7
NEVADA	259 685	911 411	1.1	6.5	122 671	458 310	3.4	11.4
NEW HAMPSHIRE	145 134	449 117	-.4	5.2	(X)	(X)	(X)	(X)
NEW JERSEY	2 448 051	7 700 604	3.8	10.1	558 835	2 260 827	2.7	14.5
NEW MEXICO	350 596	1 431 114	1.5	5.3	151 042	602 967	1.0	4.3
NEW YORK ³	5 216 691	21 487 291	3.8	10.7	927 290	4 354 470	3.0	9.5
NORTH CAROLINA	1 355 576	5 193 694	2.7	12.0	336 000	1 159 614	6.0	15.7
NORTH DAKOTA	190 699	695 124	-1.2	1.1	42 304	187 363	-.4	-8.3
OHIO	2 251 632	8 326 869	-.2	8.0	671 072	2 556 583	2.2	10.0
OKLAHOMA	801 201	2 972 175	.9	11.8	155 571	630 523	.9	37.9
OREGON	629 496	1 990 419	1.5	7.9	(X)	(X)	(X)	(X)
PENNSYLVANIA	3 878 744	10 159 021	1.3	5.8	789 909	3 019 349	2.2	11.0
RHODE ISLAND	254 079	873 345	-2.1	6.6	66 867	275 934	-.2	11.4
SOUTH CAROLINA	644 906	2 525 072	.1	7.0	215 899	820 534	.3	2.7
SOUTH DAKOTA	100 964	415 541	1.6	16.1	42 244	218 403	2.2	28.2
TENNESSEE	852 132	3 030 950	3.2	20.4	450 903	1 746 194	3.8	28.7
TEXAS	3 021 989	11 211 031	-.1	16.1	1 073 172	4 134 031	2.9	9.9
UTAH	589 809	1 417 376	14.4	16.1	336 837	641 221	29.8	20.3
VERMONT	138 503	456 536	4.0	11.8	20 667	87 929	1.4	8.4
VIRGINIA	1 394 633	4 466 852	3.5	10.5	239 605	928 008	2.6	11.4
WASHINGTON	1 420 642	4 606 145	-1.6	4.1	746 363	2 659 185	-5.0	1.0
WEST VIRGINIA	531 263	1 867 658	4.2	9.6	202 166	800 549	1.4	1.7
WISCONSIN	1 345 938	4 750 461	-8.8	-7.5	359 780	1 317 560	-9.2	-4.1
WYOMING	103 702	819 922	-.1	2.7	42 839	182 644	-.6	3.9
EXHIBIT: DISTRICT OF COLUMBIA	410 123	1 515 194	3.5	6.2	86 310	340 205	.5	10.0

See footnotes at end of table.

Table 5. Collections of Selected State Taxes, Second Quarter of 1985 and Prior Periods—Con.

State	Motor fuel sales				Tobacco product sales			
	2d quarter 1985 (thousand dollars)	12-month periods			2d quarter 1985 (thousand dollars)	12-month periods		
		Year ended June 1985 (thousand dollars)	Percent change from--	Year ended March 1985		Year ended June 1985 (thousand dollars)	Percent change from--	Year ended March 1985
UNITED STATES, TOTAL ²	3 348 640	13 326 363	1.5	7.5	1 088 250	4 239 857	.6	2.0
ALABAMA	64 111	253 467	-.2	1.1	18 165	71 271	.4	4.6
ALASKA	8 633	35 842	-1.1	11.4	1 393	5 211	-.2	-3.9
ARIZONA	61 066	224 408	4.1	16.1	12 977	61 536	4.7	48.4
ARKANSAS	42 802	149 619	4.9	7.7	16 478	62 683	1.1	2.6
CALIFORNIA	289 012	1 157 879	.2	-4.7	61 974	260 655	-1.2	-.7
COLORADO	43 381	186 391	-2.2	-1.2	9 592	35 199	.5	17.7
CONNECTICUT	49 415	213 568	-.4	5.3	22 615	90 399	.5	2.7
DELAWARE	8 721	36 200	-7.6	-5.4	3 591	12 251	.1	2.0
FLORIDA	152 521	617 868	1.1	.2	75 774	286 299	.7	2.9
GEORGIA	97 877	386 364	.6	3.9	29 100	88 760	-	3.9
HAWAII	9 901	35 593	1.3	3.0	4 936	19 717	2.3	-1.2
IDAHO	17 538	79 351	-.2	-1.7	2 617	10 205	.6	-.3
ILLINOIS	171 596	609 426	5.1	14.3	41 178	166 635	1.1	-.4
INDIANA	78 759	335 238	-1.5	1.2	18 929	76 783	.5	-.7
IOWA	29 618	182 491	-8.4	-4.7	14 797	59 059	-.5	+.1
KANSAS	38 221	148 825	.8	3.8	10 786	44 878	-1.2	-2.1
KENTUCKY	51 534	196 357	-.1	-2.2	4 997	18 747	1.1	-
LOUISIANA	89 459	353 383	12.7	80.5	21 579	86 280	6.6	44.7
MAINE	21 018	88 870	1.0	4.3	7 291	29 157	-.9	1.9
MARYLAND	74 183	297 015	-2.2	2.3	21 237	66 929	.6	.7
MASSACHUSETTS	75 340	280 759	1.5	2.1	45 286	177 085	1.3	4.2
MICHIGAN	152 389	607 423	1.1	13.4	31 658	126 730	.4	-.5
MINNESOTA	81 913	349 966	1.4	5.4	21 603	85 011	.6	-.7
MISSISSIPPI	32 782	149 870	2.3	3.7	10 569	36 600	5.4	7.4
MISSOURI	50 231	208 394	1.1	5.8	20 662	82 498	.1	.7
MONTANA	18 676	81 482	-.2	2.8	3 185	13 635	3.2	8.0
NEBRASKA	31 168	127 564	-1.0	-1.9	7 520	28 779	-.2	-1.6
NEVADA	18 635	74 369	1.0	3.9	5 236	20 231	.8	15.7
NEW HAMPSHIRE	16 298	63 801	-4.2	-1.4	8 336	33 013	-.6	-.3
NEW JERSEY	79 256	313 395	.9	4.1	55 914	216 626	-.1	-.3
NEW MEXICO	25 265	104 169	-1.9	-9.2	3 565	14 476	-.6	-1.0
NEW YORK	92 495	417 952	2.2	3.9	107 802	430 894	-.9	-2.0
NORTH CAROLINA	101 198	407 560	-.4	2.2	4 334	16 633	-	-2.3
NORTH DAKOTA	11 645	56 125	-2.4	1.5	3 130	12 389	-.4	-4.7
OHIO	145 727	622 578	-	1.1	46 158	184 548	.4	1.2
OKLAHOMA	47 941	190 758	3.5	31.2	19 741	76 143	-1.5	-4.5
OREGON	31 257	119 025	2.1	11.9	14 582	58 693	7.1	6.3
PENNSYLVANIA	149 096	618 646	-1.2	3.4	60 738	239 200	.2	-1.4
RHODE ISLAND	8 504	45 864	-6.9	1.0	7 266	29 065	-.7	-.6
SOUTH CAROLINA	63 951	247 004	.7	4.0	7 881	29 842	-.6	.3
SOUTH DAKOTA	26 600	71 721	15.4	24.6	2 715	10 533	-	-.4
TENNESSEE	71 193	288 484	-.1	-.5	21 186	80 133	1.4	4.2
TEXAS	253 047	904 330	14.8	65.3	94 689	367 837	2.1	7.7
UTAH	30 787	112 325	4.4	27.7	3 865	13 181	2.8	2.6
VERMONT	9 699	37 388	-.6	1.1	3 419	13 039	.7	2.4
VIRGINIA	97 414	327 962	1.0	.5	4 395	17 005	-1.3	-1.2
WASHINGTON	85 871	373 350	1.0	10.3	28 287	97 322	-.2	-1.3
WEST VIRGINIA	40 312	158 465	1.2	12.1	8 672	35 182	-.4	-1.4
WISCONSIN	91 668	337 365	-6.7	-1.9	34 715	136 183	1.6	2.0
WYOMING	8 916	40 114	2.0	-1.0	1 135	4 717	-4.7	-6.7
EXHIBIT: DISTRICT OF COLUMBIA	5 537	25 196	-1.6	3.3	2 636	9 615	1.5	-.4

See footnotes at end of table.

QUARTERLY TAX REPORT

Table 5. Collections of Selected State Taxes, Second Quarter of 1985 and Prior Periods—Con.

State	2d quarter 1985 (thousand dollars)	Alcoholic beverage sales			Individual income			
		12-month periods		2d quarter 1985 (thousand dollars)	12-month periods			
		Year ended June 1985 (thousand dollars)	Percent change from--		Year ended March 1985	Year ended June 1984	Year ended June 1985 (thousand dollars)	Percent change from--
UNITED STATES, TOTAL ²	798 107	3 023 232	.9	4.3	18 260 752	63 759 282	1.8	7.5
ALABAMA	21 882	91 113	.6	13.7	184 616	696 142	14.5	21.7
ALASKA	3 468	13 634	.1	5.0	199	1 269	-9.8	10.3
ARIZONA	10 140	37 937	8.3	48.8	237 122	608 610	4.6	15.2
ARKANSAS	6 124	24 193	-1.1	-5.8	121 603	471 449	-1.0	8.6
CALIFORNIA	31 938	134 754	-1.1	-1.9	3 563 149	10 762 212	3.9	16.5
COLORADO	6 258	24 803	1.4	-.4	236 639	910 149	3.9	19.6
CONNECTICUT	7 746	32 775	1.3	5.3	209 048	302 439	10.1	8.5
DELAWARE	1 321	5 137	.9	2.8	87 538	356 040	1.0	3.7
FLORIDA	113 799	421 787	.6	4.7	(X)	(X)	(X)	(X)
GEORGIA	28 839	110 706	1.5	4.6	467 552	1 718 326	2.0	17.2
HAWAII	3 101	21 475	(NA)	(NA)	100 189	429 398	4.7	6.6
IDAHO	2 327	9 236	3.4	29.3	68 657	258 037	1.4	13.3
ILLINOIS	16 403	69 813	-.6	-2.5	693 508	2 602 529	-5.5	-11.5
INDIANA	12 138	43 586	4.4	19.0	383 252	1 287 050	9.0	5.9
IOWA	4 604	13 633	5.2	-17.4	224 247	824 551	1.2	4.9
KANSAS	10 462	43 119	-.2	2.6	167 525	603 459	-2.2	6.3
KENTUCKY	12 417	48 758	.6	-.1	181 161	776 568	-.6	9.3
LOUISIANA	18 356	72 370	6.4	30.6	177 628	518 050	1.6	30.7
MAINE	7 602	31 300	-.7	1.1	89 084	297 232	2.3	13.5
MARYLAND	9 591	28 429	.2	-.9	608 461	1 765 770	1.8	9.8
MASSACHUSETTS	21 059	83 546	-1.1	-.3	975 868	3 158 971	4.6	13.2
MICHIGAN	20 831	90 749	-.1	-9.4	492 605	2 818 682	-8.4	-18.8
MINNESOTA	12 532	52 228	-.5	-2.7	527 880	2 233 467	-4.1	-4.2
MISSISSIPPI	8 722	32 799	-1.4	-	73 305	251 282	1.3	-2.7
MISSOURI	6 234	24 786	.7	1.1	320 573	1 061 385	3.2	17.5
MONTANA	3 978	13 855	-1.8	-6.1	58 881	181 056	7.4	6.3
NEBRASKA	3 350	13 142	-1.6	-3.1	89 297	318 848	1.4	4.7
NEVADA	3 427	13 082	.2	-.6	(X)	(X)	(X)	(X)
NEW HAMPSHIRE	2 669	10 602	1.8	14.0	17 746	24 377	-5.9	8.6
NEW JERSEY	14 120	58 410	-	-1.5	648 394	1 935 130	4.5	9.5
NEW MEXICO	4 527	15 691	.2	-6.4	20 556	84 970	14.5	11.7
NEW YORK	38 657	169 438	-1.1	-2.7	2 776 195	10 914 838	5.0	12.5
NORTH CAROLINA	31 343	122 999	1.2	3.9	499 347	2 023 467	2.9	13.4
NORTH DAKOTA	1 480	5 951	-.1	-6.5	41 874	76 182	-.1	3.0
OHIO	18 754	70 209	-.1	-1.3	797 453	2 779 252	2.6	11.8
OKLAHOMA	10 596	41 630	-.3	5.1	225 761	727 059	4.2	10.5
OREGON	2 950	10 886	2.0	2.8	414 806	1 310 730	1.2	7.6
PENNSYLVANIA	29 784	130 175	-3.0	-1.7	836 560	2 588 913	1.1	2.1
RHODE ISLAND	1 867	7 609	1.3	-.6	68 167	286 135	-5.4	.3
SOUTH CAROLINA	37 027	101 982	2.5	3.2	163 345	850 814	-1.6	7.0
SOUTH DAKOTA	2 091	9 241	-1.4	2.0	(X)	(X)	(X)	(X)
TENNESSEE	15 112	60 540	-.3	1.2	47 192	61 770	10.0	12.9
TEXAS	91 262	324 734	5.7	15.2	(X)	(X)	(X)	(X)
UTAH	4 922	16 782	-.5	6.6	127 715	436 468	4.9	13.1
VERMONT	3 275	14 231	.5	-.7	41 421	145 148	.9	9.8
VIRGINIA	32 885	92 753	1.7	2.3	565 832	1 944 890	4.6	10.2
WASHINGTON	31 835	103 615	-	-.8	(X)	(X)	(X)	(X)
WEST VIRGINIA	2 138	8 971	5.1	31.9	161 202	506 566	11.6	26.4
WISCONSIN	11 843	42 588	-1.9	-5.3	467 599	1 849 562	-14.7	-15.2
WYOMING	321	1 450	.5	-1.9	(X)	(X)	(X)	(X)
EXHIBIT: DISTRICT OF COLUMBIA	1 729	7 113	-1.6	-3.4	120 821	412 413	3.0	9.3

See footnotes at end of table.

Table 5. Collections of Selected State Taxes, Second Quarter of 1985 and Prior Periods—Con.

State	Corporation net income				Motor vehicle and operators' license			
	2d quarter 1985 (thousand dollars)	12-month periods		2d quarter 1985 (thousand dollars)	12-month periods			
		Year ended June 1985 (thousand dollars)	Percent change from--		Year ended March 1985	Year ended June 1984	Year ended June 1985 (thousand dollars)	Percent change from--
UNITED STATES, TOTAL ²	6 220 912	17 588 972	1.6	12.8	2 269 483	7 536 857	3.9	9.6
ALABAMA	62 102	209 234	-1.0	3.1	13 077	45 083	7.4	3.0
ALASKA	115 039	204 586	-12.1	-32.8	6 143	15 828	3.8	-13.5
ARIZONA	73 299	202 301	-14.1	2.5	41 210	154 592	6.9	31.2
ARKANSAS	57 790	130 232	10.3	22.6	17 557	74 205	4.5	5.3
CALIFORNIA	1 192 734	3 658 092	3.9	13.6	180 097	613 290	2.7	-7
COLORADO	57 331	97 797	2.0	15.1	17 298	71 954	.9	7.8
CONNECTICUT	282 163	523 362	17.8	24.3	37 601	109 825	9.0	28.2
DELAWARE	50 656	77 060	21.1	71.8	9 671	34 274	2.4	10.3
FLORIDA	213 298	462 804	10.2	21.8	97 619	348 471	-.9	4.6
GEORGIA	196 755	420 019	11.5	31.7	31 186	73 702	5.0	9.4
HAWAII	22 953	48 717	20.4	31.8	2 364	9 412	1.9	3.5
IDAHO	27 904	42 681	24.9	68.2	9 086	33 021	-.9	1.6
ILLINOIS	235 998	706 010	-6.2	25.2	170 864	579 385	1.6	27.6
INDIANA	10 042	178 346	1.5	437.2	47 043	115 440	5.1	3.2
IOWA	70 041	154 412	12.5	20.2	36 903	129 062	10.9	-8.9
KANSAS	77 502	159 669	-.6	16.8	20 857	79 695	2.7	4.4
KENTUCKY	94 050	211 285	3.0	6.6	33 324	97 436	2.1	8.0
LOUISIANA	144 962	279 551	9.9	6.7	22 737	57 445	4.4	-15.3
MAINE	18 827	53 537	5.4	2.9	12 980	46 982	1.5	5.5
MARYLAND	127 791	246 123	2.0	24.1	51 760	101 048	10.6	3.0
MASSACHUSETTS	214 140	873 687	-1.3	19.7	37 386	147 883	7.3	13.3
MICHIGAN	385 498	1 241 670	-.1	-2.6	95 090	311 757	3.1	5.0
MINNESOTA	79 877	383 264	.1	25.5	67 205	248 672	.2	15.3
MISSISSIPPI	27 440	128 040	-.6	8.0	10 655	53 904	2.0	3.4
MISSOURI	74 388	160 696	-6.2	-3.0	49 760	176 706	9.3	30.2
MONTANA	31 939	62 671	21.5	77.1	9 819	28 551	1.7	4.6
NEBRASKA	19 999	48 957	-7.0	-26.8	14 895	53 131	2.2	3.3
NEVADA	(X)	(X)	(X)	(X)	9 345	43 414	1.1	18.9
NEW HAMPSHIRE	31 497	102 811	-3.0	3.1	15 061	42 129	7.3	11.5
NEW JERSEY	394 997	918 681	-.2	11.1	74 651	300 934	24.0	29.1
NEW MEXICO	6 135	64 024	-1.2	44.3	6 805	42 563	3.7	4.7
NEW YORK	462 105	1 888 060	1.9	16.9	134 000	516 385	-1.1	.8
NORTH CAROLINA	135 697	490 293	8.7	33.2	55 649	216 226	1.0	6.4
NORTH DAKOTA	22 762	84 444	-.2	93.2	10 017	33 818	-8.3	1.9
OHIO	109 282	437 128	-28.3	-16.7	113 723	333 010	2.1	6.0
OKLAHOMA	34 270	104 513	.5	7.5	51 875	194 073	.6	2.3
OREGON	76 440	153 821	5.9	6.8	38 412	150 578	.5	10.8
PENNSYLVANIA	495 467	942 575	6.2	8.9	127 377	419 567	1.7	3.9
RHODE ISLAND	29 019	76 530	8.2	26.1	6 655	23 786	-3.2	-2.0
SOUTH CAROLINA	50 673	199 771	-1.3	25.4	19 502	56 180	3.2	14.3
SOUTH DAKOTA	2 753	15 315	-5.9	-14.4	12 133	29 134	-14.9	-1.9
TENNESSEE	90 831	259 196	5.0	14.6	56 926	139 641	-5.1	-3.5
TEXAS	(X)	(X)	(X)	(X)	217 279	546 325	15.3	42.5
UTAH	38 847	52 190	16.5	15.9	9 852	34 634	3.7	3.3
VERMONT	13 277	33 750	8.2	49.3	10 500	29 701	.7	3.4
VIRGINIA	132 014	287 747	4.0	18.6	52 421	201 695	.8	7.4
WASHINGTON	(X)	(X)	(X)	(X)	36 104	140 267	9.0	4.7
WEST VIRGINIA	36 023	100 076	2.0	8.6	21 835	64 401	.9	5.2
WISCONSIN	94 305	413 244	.7	5.0	37 827	134 616	7.7	-1.2
WYOMING	(X)	(X)	(X)	(X)	7 347	33 026	2.0	-.9
EXHIBIT: DISTRICT OF COLUMBIA	42 407	107 068	7.1	18.5	4 855	17 125	-4.2	8.7

— Represents zero.

NA Not available.

X Not applicable.

¹Includes amounts not separately detailed.²Totals exclude data for the District of Columbia; District of Columbia data appear in this table for convenient reference to corresponding data for individual State governments and are included as local, rather than State, tax revenue in table 3.³Includes taxes collected for the 5 dependent transportation districts.⁴Reflects change in collection cycle.

Appendix A. Legal and Administrative Revisions Affecting State Tax Collections

Listed below are some factors which deserve special attention in interpreting trends in the taxes listed in table 5 of this report.

ALASKA

Alcoholic beverage sales tax. Tax rates increased effective August 1, 1983.

Individual income tax. Major tax credits, effective January 1, 1978, superseded by a new law repealing the income tax effective retroactively to January 1, 1979. Amounts shown are residual collections.

Corporation net income tax. Bank excise tax was repealed effective January 1, 1984.

ARIZONA

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Tobacco product sales tax. Tax rate increased effective July 1, 1984.

Alcoholic beverage sales tax. Tax rate increased effective July 1, 1984.

Individual income tax. Withholding provisions changed effective January 1, 1984.

ARKANSAS

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective November 1, 1983.

Motor fuel sales tax. Tax rate increased from 9.5 to 13.5 cents per gallon effective April 1, 1985.

COLORADO

Corporation net income tax. Tax rate decreases were suspended for the 1983 tax year.

CONNECTICUT

Individual income tax. Tax rates were increased and extended to cover interest income applicable to the 1983 tax year.

DISTRICT OF COLUMBIA

Motor fuel sales tax. Tax rate increased from 14.8 to 15.5 cents per gallon effective June 1, 1984.

DELAWARE

Corporation net income tax. Reflects change in basis of tax effective January 1, 1983.

FLORIDA

Corporation net income tax. Various tax rates increased effective September 1, 1984.

GEORGIA

Corporation net income tax. Exemptions for banks were repealed effective January 1, 1984.

HAWAII

Alcoholic beverage sales tax. Portion of collections held in escrow pending adjudication.

IDAHO

Corporation net income tax. Tax credits were applied to the 1983 liability.

ILLINOIS

General sales and gross receipts tax. Tax rate increased from 4 to 5 percent effective January 1, 1984.

Corporation net income tax. Reflects settlement of claims from amnesty program effective October and November 1984.

INDIANA

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 1, 1985, was increased from 11.1 to 14 cents per gallon.

IOWA

Motor vehicle and operators' license tax. Staggered registration initiated December 1, 1983.

KANSAS

Motor fuel sales tax. Tax rate increased from 10 to 11 cents per gallon effective January 1, 1984.

KENTUCKY

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1985, was 10 cents per gallon.

LOUISIANA

General sales and gross receipts tax. Tax rate increased from 3 to 4 percent effective July 1, 1984.

Motor fuel sales tax. Tax rate increased from 8 to 16 cents per gallon effective July 1, 1984.

Tobacco product sales tax. Tax rate increased effective July 1, 1984.

Alcoholic beverage sales tax. Additional 5 percent tax imposed on retail sales.

Individual income tax. Personal exemptions and standard deductions were lowered applicable to the 1983 tax liability.

Corporation net income tax. Tax credits were applied to the 1983 tax liability.

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

MARYLAND

Corporation net income tax. Savings and loan association tax rates increased effective January 1, 1984.

MASSACHUSETTS

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1985, was 11 cents per gallon.

MICHIGAN

Individual income tax. Tax rate reduced from 6.5 to 5.35 percent effective September 1, 1984.

Corporation net income tax. Amount shown is the Michigan Single Business Tax.

MINNESOTA

Individual income tax. Surtax repealed effective for the 1984 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MISSISSIPPI

General sales and gross receipts tax. Tax rate increased from 5 to 6 percent effective December 1, 1983, and decreased to 5.5 percent effective January 1, 1984.

Tobacco product sales tax. Tax rate increased effective June 1, 1985.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

MONTANA

Corporation net income tax. Reflects adjudicated settlement of taxes.

NEBRASKA

General sales and gross receipts tax. Food became exempt from sales tax effective October 1, 1983.

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1985, was 14.5 cents per gallon.

Individual income tax. Withholding provisions changed effective January 1, 1985.

Corporation net income tax. Tax rates reduced effective January 1, 1984.

NEVADA

Motor vehicle and operators' license tax. Various fees increased effective July 1, 1983.

NEW HAMPSHIRE

Corporation net income tax. Surtax was imposed effective June 30, 1983.

NEW MEXICO

Motor fuel sales tax. Tax rate no longer varies with price of motor fuel; rate as of June 15, 1985, was 11 cents per gallon.

Individual income tax. Tax rates were increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

NEW YORK

Motor vehicle and operators' license tax. Various fees increased effective May 1, 1983.

NORTH DAKOTA

Individual income tax. Tax rates increased applicable to 1983 tax year.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

OHIO

Motor fuel sales tax. Tax rate varies with consumption of motor fuel; rate as of June 30, 1985, was 12 cents per gallon.

Corporation net income tax. Tax rates increased effective July 1, 1983.

OKLAHOMA

General sales and gross receipts tax. Tax rate increased from 2 to 3 percent effective February 15, 1984.

Motor fuel sales tax. Tax rate increased from 6.5 to 9 cents per gallon effective April 16, 1984.

OREGON

Motor vehicle and operators' license tax. Automobile registration is required every 2 years.

RHODE ISLAND

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1985, was 13 cents per gallon.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

SOUTH CAROLINA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1985, was 13 cents per gallon.

SOUTH DAKOTA

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1985, was 13 cents per gallon.

Motor vehicle and operators' license tax. Fees increased effective July 1, 1983.

APPENDIX A-Continued

TENNESSEE

General sales and gross receipts tax. Tax rate increased from 4.5 to 5.5 percent effective April 1, 1984. Food exemption repealed effective June 1, 1985.

TEXAS

General sales and gross receipts tax. Tax rate increased from 4 to 4.125 percent effective October 2, 1984.

Motor fuel sales tax. Tax rate increased from 5 to 10 cents per gallon effective August 1, 1984.

Tobacco product sales tax. Tax rate increased effective October 2, 1984.

Alcoholic beverage sales tax. Tax rate increased effective October 2, 1984.

Motor vehicle and operators, license tax. Fees increased effective January 1, 1984.

UTAH

Motor fuel sales tax. Tax rate increased from 11 to 14 cents per gallon effective July 1, 1984.

Alcoholic beverage sales tax. Tax rate increases became effective July 1, 1983.

Corporation net income tax. Tax rates increased applicable to the 1983 tax year.

VERMONT

Corporation net income tax. Tax rates increased applicable to the 1984 tax year.

WEST VIRGINIA

Motor fuel sales tax. Reflects change in basis of tax effective April 1, 1983.

Individual income tax. Tax rates were increased and surtax imposed on higher income brackets applicable to the 1983 tax year.

WISCONSIN

Motor fuel sales tax. Tax rate varies with price of motor fuel; rate as of June 30, 1985, was 16.5 cents per gallon.

Motor vehicle and operators' license tax. Motor vehicle registration cycle changed from annual to staggered quarterly effective February 25, 1984.

Appendix B. Social Insurance Taxes and Contributions for Second Quarter 1985 and Prior Periods

Period	Total	Federal old age survivors insurance trust fund	Federal disability insurance trust fund	Federal hospital insurance trust fund	Civil service retirement and disability fund	Foreign services retirement and disability fund	State unemployment taxes deposited in the treasury	Federal unemployment taxes	Railroad unemployment insurance act contributions
Quarters									
1985:									
2d.....	76,346	46,867	4,424	12,129	1,165	7	9,261	2,438	55
1st.....	65,844	44,222	4,351	11,680	1,121	12	2,415	1,983	60
1984:									
4th.....	55,900	37,711	3,494	9,458	1,163	8	3,119	886	61
3d.....	60,741	39,014	3,755	10,190	1,132	10	5,164	1,414	62
2d.....	71,506	43,685	4,131	11,221	1,129	9	9,095	2,176	60
1st.....	58,177	39,167	4,030	10,227	1,132	11	2,006	1,564	40
1983:									
4th.....	47,819	30,579	3,992	8,623	1,061	9	2,770	744	41
3d.....	51,796	32,297	4,194	8,976	1,159	11	4,115	1,005	41
2d.....	61,258	37,935	3,733	10,065	1,033	9	6,785	1,659	39
1st.....	48,014	30,342	5,399	8,661	1,102	9	1,472	986	43
12 Months Ending									
June 1985.....	258,831	167,814	16,024	43,457	4,581	37	19,959	6,721	238
March 1985.....	253,991	164,632	15,731	42,549	4,545	39	19,793	6,459	243
December 1984.....	246,324	159,577	15,410	41,096	4,556	38	19,384	6,040	223
September 1984.....	238,243	152,445	15,908	40,261	4,454	39	19,035	5,898	203
June 1984.....	229,298	145,728	16,347	39,047	4,481	40	17,984	5,489	182
March 1984.....	219,050	139,978	15,949	37,891	4,385	40	15,674	4,972	161
December 1983.....	208,887	131,153	17,318	36,325	4,355	38	15,140	4,394	164